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ABSTRACT

Guidelines are presented to help colleges consider their matching gift program, to develop clear policies and procedures, and communicate them to interested and appropriate parties. Responsibilities of companies sponsoring matching gift programs are outlined with attention to policy and program administration. The eight policy recommendations cover eligibility of potential recipient institutions, eligibility of donors, the nature of contributions eligible for matching, payment of matching gifts, restricting the uses of matching gifts, and public disclosure. The responsibilities of the following members of the recipient institutions are discussed: the board of trustees, the chief executive, and the officer responsible for administration of donor contributions. The role of institutionally related foundations, funds, or associations are also addressed. In addition, responsibilities of donors are briefly covered. To illustrate how a successful matching gift program might be administered by a corporation and by an educational institution, two program models are included: the IBM Matching Grant Program for Higher Education, and the Dartmouth College Alumni Fund Matching Gift Program. (SW)

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Guidelines for the Administration Of Matching Gift Programs

by the JOINT TASK FORCE ON MATCHING GIFTS

Preface

The history of matching gifts. In 1954, the General Electric Foundation introduced a new concept to the world of corporate philanthropy. The foundation designed a plan that enabled its company to support the colleges and universities that had educated its employees. In addition the plan encouraged employees to contribute to their own alma maters. This concept, which combined a philosophy of corporate and individual support, became known as the General Electric Corporate Alumnus Program.

Philip D. Reed, retired General Electric Company chairman of the board and then chairman of the General Electric Foundation's Board of Trustees, introduced the plan. "It seems appropriate and fair," he said, "that both the individual and the organizations with which they ally themselves should undertake some measure of support for the colleges and universities which play so important a role in American life...."

Reed was not alone in his opinion. Many corporate executives who had searched for ways to stimulate support for educational institutions emulated the General Electric model. In 1982, over 1,000 companies channeled almost $68 million to education using the concept developed by Reed and his associates—matching gift programs. In recent years many programs have broadened the eligibility for matching gifts to include other not-for-profit charitable organizations in addition to colleges, universities, and schools.

What are matching gifts? The Council for Financial Aid to Education defines gift matching as an arrangement through which an eligible employee makes an eligible gift to an eligible institution, and that contribution is matched in cash by a gift from the employer. The match may range from less than dollar for dollar to a multiple match of an employee contribution.

Matching gift programs have stimulated individual giving all over the country for an important reason: They challenge both the individual employee and the recipient institution to work for company matching gifts. Through a variety of different programs, matching gifts meet almost any objective and fit almost any budget. This kind of flexibility has attracted over 50 new companies a year to start their own matching gift programs. However, the flexibility of matching gift programs has presented problems for those who must comply with program guidelines on a company-by-company basis. In recent years, recipient institutions have raised many questions, such as:

- **How do institutions learn about matching gift programs?**
- **How can institutions guarantee compliance with eligibility requirements?**
- **What kind of information should institutions be prepared to provide a company so that they may qualify to receive a matching gift?**
- **Who is responsible for ensuring that matching gifts are administered appropriately and ethically?**

In response to these questions, representatives of the higher education and business communities formed the Joint Task Force on Matching Gift Programs. The task force met to create a set of guidelines

The Joint Task Force on Matching Gifts is composed of the Council for Advancement and Support of Education, the Council for Financial Aid to Education, and NACUBO. *© 1983 Council for Advancement and Support of Education.* *Illustrations are courtesy of the Institute for Educational Leadership. Reprints of these guidelines are available from the NACUBO Order Desk for $1 each for five copies, 50 cents for each additional copy (minimum order $5). Permission is granted to colleges and universities, and corporations and foundations with matching gift programs, to photocopy these guidelines for internal distribution only.*

that would encourage continued growth of matching gift programs while in no way compromising the intrinsic flexibility companies enjoy in administering them.

The Joint Task Force on Matching Gift Programs. The task force comprises three national associations: The Council for Advancement and Support of Education (CASE), which serves as the national clearinghouse for matching gift information; the Council for Financial Aid to Education (CFAE); and the National Association of College and University Business Officers (NACUBO). The task force established three goals:

1. to establish an environment in which more corporations will set up matching gift programs;

2. to promote responsible employee participation in matching gift programs;

3. to improve the management of matching gift programs for both corporations and nonprofit institutions by encouraging more communication and by developing formal standards for the administration of the program.

The major objective of the third goal is to improve the accounting procedures while minimizing the costs of administering the programs. A significant aspect of this procedure is guaranteeing that the soliciting and handling of matching gifts is done appropriately and ethically.

Members of the Joint Task Force on Matching Gift Programs are:

Lilli M. L. Milder, Task Force Chair
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CASE

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Georgia Institute of Technology

Richard R. Johnson
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IBM Corporation

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Vice President
The Rockefeller University

Daniel Robinson
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M. J. Williams, Jr.
Director, Special Programs
NACUBO

Introduction

Terms. In the following discussion of standards for administration of matching gift programs, certain terms have specific meanings.

The *donor* is the individual (for example, an employee or a retiree) who donates money to a nonprofit institution.

The *contribution* is the donor's payment.

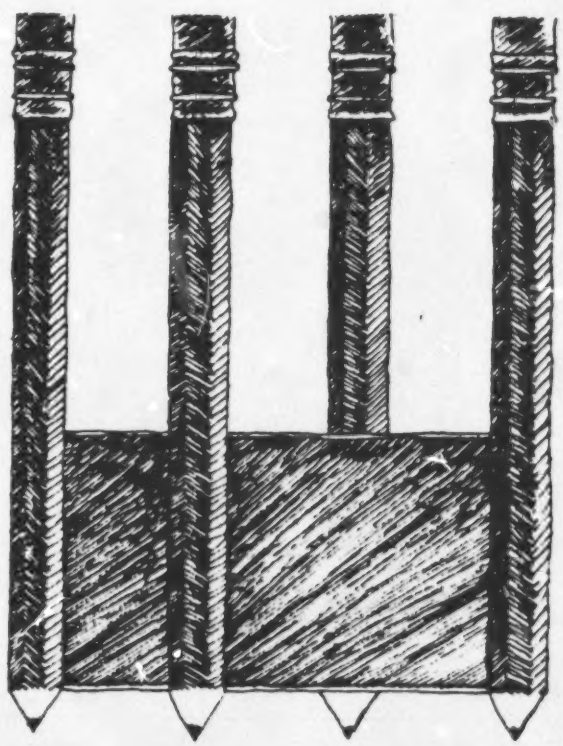
The *recipient institution* is the institution (for example, a university, school, or museum) that receives the contribution.

The *company* is the company or organization that operates the matching gift program. After a donor provides a contribution to a recipient institution, a request for a matching gift is made to the matching gift company with which the donor is associated.

What this publication covers. The purpose of *Guidelines* is to encourage all of us to consider every aspect of our matching gift program carefully, develop clear policies and procedures, and communicate them to interested and appropriate parties.

The Joint Task Force on Matching Gift Programs developed *Guidelines* from the recommendations of many people. Development officers, business officers, and company matching gift managers reviewed earlier drafts of this document and offered their comments. Then the task force accepted or rejected those comments on the basis of general consensus. Thus, some issues of special interest to particular individuals or constituencies were not included because they were not considered within the scope of this publication.

Matching gift programs are administered by companies and recipient institutions within a wider context of total financial support. Recipient institutions commonly receive contributions from donors and grants from companies, foundations, and government agencies that are not associated with a matching gift program. *Guidelines* is not meant



to address all the general issues related to those charitable gifts. Instead, it addresses specific ways matching gift administration can build upon sound procedures and proper controls practiced within a more general context.

For these reasons, *Guidelines* is not comprehensive. While it represents a current consensus on a number of crucial issues, it does not preclude further discussions on subjects of importance as they arise. The task force encourages administrators to send comments and suggestions for future consideration to Lilli M. L. Milder, Chair, Joint Task Force on Matching Gifts, CASE, 11 Dupont Circle, Suite 400, Washington, D.C. 20036.

The purpose of *Guidelines* is to make recommendations, not to set policy. When *Guidelines* recommends that companies develop policies for eligibility or ineligibility concerning individuals, institutions, and types of contributions it is *not* intending to restrict the policies companies set. For example, *Guidelines* does *not* suggest that:

- if a particular group of individuals (e.g., employee spouses) could be considered eligible donees, all matching gift programs *should* consider them eligible;
- if a particular group of institutions (e.g., museums) could be considered eligible recipients, all matching gift programs *should* consider them eligible;
- if a particular type of payment (e.g., student tuition) to recipient institutions could be considered eligible, all matching gift programs *should* consider it eligible.

In short, we do not intend *Guidelines* to prescribe, even by implication, the characteristics matching gift programs should adopt.

Guidelines also does not deal with any obligation of companies to promote matching gift programs to either employee donors or recipient institutions. Some argue that a company can help by supplying lists of employee names to recipient institutions, or by writing to its own employees to urge them to participate in the program, or by publicizing such a program through other employee communications, or by permitting company stationery or matching gift forms to be used in campaigns. The task force concluded that individual companies should decide on activities to promote the use of matching gift programs in line with their own program goals.

In making recommendations to recipient institutions about soliciting, receiving, recording, and acknowledging matching gifts, *Guidelines* does not indicate which department or individual within an institution should handle these transactions. We make no specific recommendations for particular bookkeeping methods for recording and controlling monies received. These decisions are within the purview of the recipient institution and could be handled in a number of different ways, all of which might satisfy the more general recommendations we have made for handling these transactions.

The purpose of *Guidelines* is to affirm certain areas of responsibility that some companies and some recipient institutions apparently have rejected. In making these explicit in this document, we hope to expand the dialogue between companies and recipient institutions on how to improve the performance of matching gift programs in meeting mutual objectives.

Responsibilities of Companies Sponsoring Matching Gift Programs

Policy. It is the responsibility of each company to adopt a policy for its matching gift program and to communicate this policy to eligible donors and recipient institutions.

1. *Eligibility of potential recipient institutions:* A clear statement should be made of those characteristics of institutions, institutional programs, or institutional activities that make some institutions eligible for receiving matching gifts while others are not.

   Institutional characteristics that could be used to determine eligibility include the nature of clientele served; the kind of program offered; accreditation, licensing, or recognition by some appropriate agency; the certificate, degree, or service provided by the institution; geographic focus; the type of relationship the institution has to the company sponsoring the matching gift program; and so on.
2. *Eligibility of donors:* The company should specify in its policy those individuals whose contributions to eligible institutions are eligible for matching. The eligibility should be specified by readily ascertainable criteria, such as employees with a specified minimum period of service to the company, retirees of the company, immediate family members of employees, directors of the company, and so on.
3. *The nature of contributions eligible for matching:* The company should delineate the types of contributions provided by an eligible donor to an eligible recipient institution that are acceptable for triggering a matching gift. The types of contribution transactions on which policy should be set include the following:
   a. The maximum and minimum matchable dollar value of individual contributions, maximum matchable for multiple contributions within a specific period of time, or the maximum company gift to a particular institution.
   b. Eligibility or ineligibility of nonmonetary contributions (for example, stocks and bonds, real property, works of art, personal property, donated labor, and so on). If such contributions are eligible, acceptable methods for valuation should be defined.
   c. Eligibility or ineligibility of the payments that, in whole or in part, are noncharitable. Examples include:
      (1) payments to an institution that are made as a consequence of, or lead to, a material, direct benefit (such as merchandise of more than nominal value) to the donor, a member of his or her family, or an individual designated by the donor;
      (2) monies provided to an institution for various deferred giving programs, such as a unitrust, a charitable lead trust, a pooled income fund, or a charitable remainder trust by

which the donor, a member of his or her family, or an individual designated by the donor receives some payment or material benefit for some period of time (until the trust is dissolved and the remainder of the monies originally provided are turned over to the recipient institution);

(3) payments for the services of the institution (for example, tuition, fees, charges for tickets, and so on) where such services of the institution are provided to the donor, a member of his or her family, or an individual designated by the donor.

d. Eligibility or ineligibility of an irrevocable life insurance policy on the donor with premium paid by the donor and the recipient institution as beneficiary.

A matching gift program could be set up to match any or all of the above transactions between an eligible donor and an eligible institution. However, most programs do not consider all of these transactions eligible. This is why the policy set by the company should be clear in designating transactions deemed appropriate to trigger matching as opposed to those types of payments or contributions that do not meet programmatic guidelines.

A common criterion of many company programs is that the donor contribution be a charitable donation (i.e., tax deductible). This criterion would preclude as eligible those payments noted above for which there is some material, direct benefit to the donor, his or her family, or an individual designated by the donor. At the option of the company, however, the charitable portion of charitable remainder of a payment (the amount left after subtracting the fair market value of the benefit) may be eligible to trigger a matching gift in an amount appropriate to the charitable remainder.

4. *Policy for payment of matching gifts:* The company's policy should include indications of the company's payment schedule (e.g., monthly, quarterly, semi-annually, annually, and so on), an indication of the necessary documentation to be supplied by the individual donor and recipient institution, and any deadlines for receipt of documentation in order to trigger a matching gift.
5. *Whether donor contributions can or must be restricted for particular uses by the institution:* If the company decides to restrict the eligibility for matching of donor contributions in relation to their uses by the institution, it should indicate whether donor contributions restricted for certain purposes (e.g., athletic teams) are ineligible, or state whether *only* donor contributions restricted for some specific purpose (e.g., the support of a particular department or institutional function) are eligible for triggering a match.
6. *Whether company matching gifts are restricted for particular uses by the institution:* The company should set policy concerning whether its matching gift must be used for the same restricted purpose as the donor contributions, or must be used for a purpose restricted by the company, or may be freely allocated by the institution to any appropriate institutional use.
7. *Whether company matching gifts may be triggered by donor contributions which have been or will be matched by funds from other sources (i.e., multiple matching of the same contribution):* If the company decides to restrict its matching gifts to only those contributions not used to trigger other matching gifts from other companies, government agencies, or other donors, it should indicate which other types of matching of a donor's contribution will make an otherwise eligible contribution ineligible for its matching.
8. *Public disclosure:* When a policy has been determined for institutional and donor eligibility and a determination has been made concerning the types of contributions that may be used to trigger matching gifts, this information should be made public so that eligible donors and institutions can

determine the circumstances under which a request for a matching gift is appropriate. The program guidelines can be made public by a variety of means, such as:

a. description of eligibility criteria on the matching gift request form;
b. inclusion of eligibility criteria in an annual report on gifts and grants that is available to the public;
c. a listing of eligibility criteria in a letter or pamphlet mailed to eligible institutions and made available to others upon request.

Communication of the eligibility criteria is most direct when described on the matching gift request form (item 8a). The listing of eligibility criteria on the form indicates the current policies to the individuals filling out the request for a matching gift at the time each donor contribution is transmitted. Furthermore, the company may indicate that in signing the form the individual donor or institutional representative is certifying compliance, to the best of his or her knowledge, with the eligibility criteria indicated on the form.

Administration of Matching Gift Programs

1. The administration of a matching gift program should be the responsibility of a specific program officer. This individual should be identified by name and contact address or telephone number so that donors' and recipient institutions' questions about policy and procedures can be handled readily.
2. The main responsibility for case-by-case screening of eligibility of individual donors in a matching gift program should rest with the company. Most recipient institutions will not have the capacity to check current employment status of a particular donor. (For discussion of responsibilities of recipient institutions in this area see Section II B.) While a company should be able to rely upon "prudent man" screening of individual eligibility by recipient institutions, the major responsibility for screening individual donors' eligibility rests squarely on the company's administration of its own program.
3. The company's matching gift program administrator should be available to communicate freely with recipient institutions and potential donors and to answer questions and clarify criteria for eligibility of donors, recipient institutions, and gift transactions. The eligibility of institutions, individuals, and types of contribution transactions may change or some borderline cases may need a special determination. Thus, it is crucial to maintain channels of communication to indicate changes in matching gift programs and to clarify conditions surrounding individual matching gift requests that are not obviously within programmatic guidelines.
4. In implementing the policy for its matching gift program, the company should minimize the complexity of procedures and documents required of donors and recipient institutions. In order to reduce the administrative cost to the company in handling what are relatively small gifts to recipient institutions, the information sought and the procedures for checking on requests for matching gifts should be reduced to the prudent minimum.

A major goal of matching gift programs is to benefit the recipient institutions receiving a company's matching gifts. For this reason, the administrative burden placed upon recipient institutions by the rules and administrative requirements of a company should be kept to a prudent minimum to decrease administrative costs for securing and handling matching gifts. If payments to recipient institutions are accompanied by a record of the transactions covered by each check, including dates, names, and contribution amounts, accounting for the gifts is easier. Furthermore, since the matching gift program of any one company commonly represents only one of several programs a recipient institution must administer, to the extent that it is consistent with the company's own guidelines, the rules, documentation, and administrative requirements should parallel those of other companies to reduce costs and confusion to the institution.

Responsibilities of Recipient Institutions

Acceptance of goals and policies of company matching gift programs. Matching gift programs are not capitation or entitlement programs that merely reimburse recipient institutions for graduates currently employed in various companies. They are conditional grant programs designed to fulfill certain purposes.

A recipient institution, in soliciting a matching gift by filling out an appropriate form, should be signifying that it understands the conditions of the program and, to the best of its knowledge, the request being submitted fulfills those conditions. Recipient institutions are expected to encourage eligible donors to use matching gift programs. However, the recipient institution should not encourage or knowingly permit the solicitation or the participation in a matching gift program of ineligible donors or contributions (for example, allowing the transmission of contributions of ineligible donors via an eligible donor).

Proper internal controls:

1. *Board responsibility:* The board of trustees, regents, or governing board of the recipient institution should ensure that internal controls of contributions and gifts are sufficient to protect the assets and reputation of the institution.
2. *Chief executive's role:* The chief executive officer of the recipient institution should establish the administrative structure and general procedures to achieve appropriate internal control including procedures for matching gift programs. In setting up structure and procedures, reference should be made to: *College and University Business Administration*, published by NACUBO; *Administrative Service* chapter 4:5 (Auditing) and supplement 4:5:2 (Operational Audits); and *Codi-*

fication of Statements on Auditing Standards, published by the American Institute of Certified Public Accountants (AICPA).

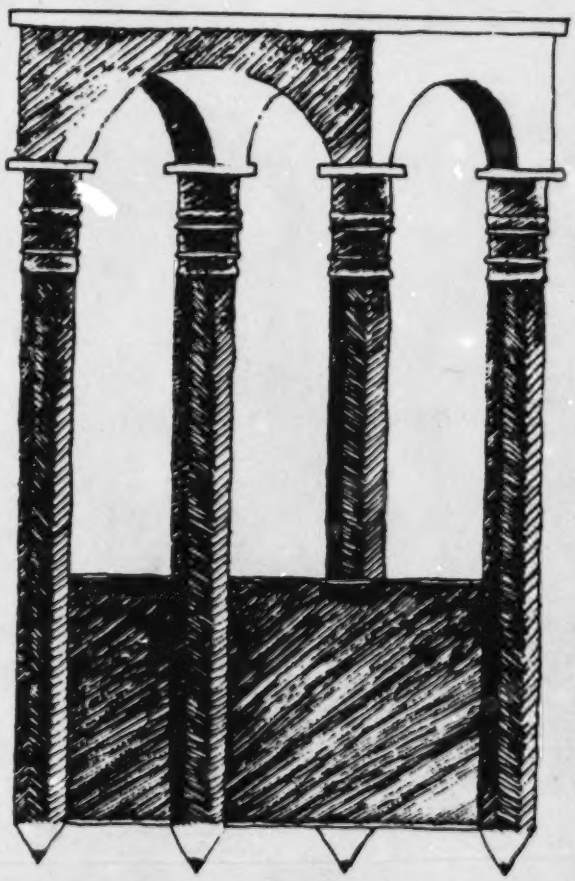
3. *Responsible officer's duties:* The recipient institution should designate one office or officer to be responsible for administration of all donor contributions for matching and company matching gifts for the institution. Where the recipient institution is expected to act on a donor contribution and solicit a company matching gift, this office or officer should:
   a. review and verify all donor contributions for which matching gifts are requested to ensure that they conform to the guidelines for donations to the recipient institution and the relevant company matching gift program before requesting a matching gift (any apparent questions should be resolved by appropriate inquiries before a matching gift is requested);
   b. maintain records of donor contributions and matching gifts under auditing control in such a manner that there is a clear record of the individual contribution, the related company gift, and compliance with the company's matching program guidelines;
   c. sign and transmit all matching gift requests, thereby certifying "prudent man" review of donor gifts;
   d. be available for questions concerning transactions and communicate with donor and matching gift company as appropriate in confirming transactions.
4. *Role of institutionally related foundations, funds, or associations:* Some recipient institutions designate a separately incorporated foundation, fund, or association to handle their matching gift program administration. Such an organization should be under the advisement of the institution. Provision should be made to ensure that such a parallel, independent organization will act on behalf of the recipient institution in receiving, recording, and dispensing monies from donor contributions and company matching gifts only for purposes pertinent to the recipient institution's normal activities. Furthermore, such an organization should be an appropriate charitable donee (designated 501 (c)(3) by the Internal Revenue Service) that will honor any restrictions on uses of contributions and gifts when dispensing such funds to the recipient institution.
5. *Importance of audits:* Recipient institutions should include donor contribution and matching gift records in internal and external audits as deemed appropriate by auditors and by good business practices. These records should also be made available to matching gifts companies for answering questions or to their auditors for review.

Responsibilities of Donors

1. A donor, in seeking to participate in a matching gift program, should learn about the goals, provisions, and procedures that are a part of that program.
2. The donor should learn about any restrictions or requirements related to making a contribution to a recipient institution.
3. No donor should request a matching gift knowing that:
   a. he or she is ineligible as an individual;
   b. the institution for which the matching gift is requested is ineligible;
   c. the purpose of his or her contribution or the type of contribution is ineligible for matching under the program to which the request is made.

Model Matching Gift Programs

To illustrate how a successful matching gift program might be administered by a corporation and by an educational institution, two program models are included here. Again, these models should be



viewed as examples and not as administrative practices that must be strictly followed. The variety of institutions receiving matching gifts and the vast number of objectives that corporations have designed their matching gift programs to meet necessitate numerous types of procedures.

Corporations: IBM Matching Grant Program for Higher Education

The IBM Matching Grant Program for Higher Education was established in 1959 but has been modified and expanded over the years. Regular employees, their spouses, directors, and retirees are allowed to participate in the program, which matches on a two-for-one basis. The maximum matching level is $5,000 per donor, per eligible institution, per calendar year.

IBM has kept the program as flexible and as simple to administer as possible. For example, IBM has no minimum gift requirement nor does it require the donor to be an alumnus or alumna, or to have some relationship with the institution. The program, however, is limited to degree-granting colleges and universities that are fully accredited by the appropriate regional or professional accrediting body. It matches only gifts given in the form of cash or securities that have a quoted market value.

Procedures. IBM matching grant applications are available at all IBM locations. As a matter of practice, IBM does not provide bulk quantities of these forms directly to colleges and universities. The application form, which is in two parts, clearly spells out the provisions of the program and the administrative procedures involved.

The donor completes Part A, a tear-off form that IBM returns to his or her home address after it has received the application and approved it for payment. Part B requires the donor's name, home address, employee serial number, date of gift, amount and form of gift (cash or marketable securities). The donor fills in the name of the recipient institution, signs that form and sends it, together with his or her gift, to the institution. An appropriate institutional official signs the form, indicating the amount received and the form of the gift, i.e., cash or securities.

The institution returns the fully completed form to IBM for processing. Upon receipt, IBM checks the form for completeness and accuracy. If the application is missing data, such as the employee's serial number or signature or the institutional official's signature (signature stamps are not acceptable), IBM sends it back for completion.

IBM assigns each eligible institution a unique accounts payable number which it uses in the processing cycle. IBM matches the employee's unique serial number against the IBM Personnel Data System to verify status. IBM processes cards in batches of 50, feeds the data into the computer terminal, and generates various reports on a quarterly basis.

At the end of June and the end of December, it produces a statement of employee contributions, which it then sends to the office of the president of the recipient institutions with IBM's check. The statement lists each donor's name, date of gift, and the amount of the IBM match.

From time to time, IBM receives requests to set up separate accounts within an institution—for example, for the law school, business school, or engineering school. These requests are denied. IBM's practice is to send one check, including all of the contributions received during the current semiannual period, directly to the office of the president of the institution.

It is very helpful if the college or university assigns one person the responsibility of signing all IBM matching grant forms. This person then becomes the company contact should there be questions regarding any aspect of the application.

If the donor indicates that the gift is designated for a particular fund or foundation within an institution with which IBM is not familiar, the company will request information to be sure that the gift meets company guidelines. If the gift is made to an institution to which IBM has never matched contributions, IBM often will request additional material such as the college's audited income and expense report and other appropriate literature. The minimal requirement is that the institution is fully accredited and grants a degree. IBM determines an institution's initial and continuing participation in the program. IBM will match contributions to organizations such as the United Negro College Fund or the Independent Colleges Funds of America provided their primary purpose is raising money for constituent member colleges that individually are eligible under the program.

IBM forwards matching grant applications representing gifts to Canadian institutions from U.S. employees to IBM Canada for matching. Likewise, the corporate headquarters in the U.S. matches contributions from IBM Canada employees to U.S. institutions. Gifts to colleges and universities located outside the U.S. are ineligible, as are gifts given in support of foreign universities through U.S.-based fund-raising organizations.

In 1982, IBM processed over 23,000 individual applications submitted by more than 16,000 participants. It matched grants amounting to over $6 million for 1,333 colleges and universities. This would not have been possible without the help of a sophisticated computer-based system and a very capable administrator.

Educational Institutions: Dartmouth College Alumni Fund Matching Gift Program

In 1983, 3,959 contributions to Dartmouth College Alumni Fund were matched for a total of $1,078,879. The successful ability of the fund to attract gifts is attributable to the following promotional and processing procedures:

Promotion:

1. *Matching gift reminders.* Using computerized information on eligible alumni, Dartmouth sends out matching gift reminders with all acknowledgments of contributions not matched by participating employers. The reminder asks donors to consider sending in their forms and the letter includes a return envelope to make it easy for donors to comply.
2. *Alumni volunteers.* The fund has assigned matching gift chairs to 37 classes. These chairs keep in

touch with their classmates who work for matching gift companies to remind them that their employer participates in the program. The Alumni Fund Office supplies each chair with a list of class names, addresses, and telephone numbers. The list gives employment information for eligible as well as non-eligible alumni and includes giving history—the amount of personal contributions together with matches, if received. A secondary responsibility of each chair is to help classmates who work for nonparticipating companies explore the possibility of asking their employers to consider setting up a matching gift program. Matching gift chairs receive periodic bulletins updating, giving status, instructions on what they should be doing, and so on.

3. *Follow-up reminders.* In mid-May, reminder postcards go out to two categories of alumni: those eligible alumni who have already contributed but have not sent in their matching gift forms and those alumni who have not yet made a gift.
4. *Postscripts on all correspondence.* All Alumni Fund communications include postscripts that call the potential donor's attention to the importance of matching gifts.
5. *Dartmouth Agents.* The fund consults its list of alumni and asks one individual to serve as "Dartmouth Agent" within his or her company. The agent's job is to communicate with fellow alumni employees and remind them that their employer matches gifts. Each agent receives a printout of the names, addresses, and telephone numbers of fellow employees who are Dartmouth alumni.
6. *Retired employee contributions.* Tucked inside newsletter mailings for classes prior to 1940 is a brochure listing companies that match contributions from retired employees.
7. *The CASE Matching Gift brochure.* The CASE Matching Gift brochure is included in as many mailings as seems appropriate. A copy goes into kits prepared for agents working on the Alumni Fund and into any package put together for mass solicitation mailings.
8. *Advertising.* In early spring, the fund runs a matching gift advertisement in the Dartmouth *Alumni Magazine*. In past years, the ad was four full pages and listed all companies that match gifts. This year, a one-page ad listed only those companies that match more than one-for-one. An asterisk indicated those that match contributions from retired employees.

Dartmouth has found that the effort required to stimulate alumni use of their employers' matching gift program is small compared to the returns. The dollars stimulated by the variety of personal contacts and reminders make matching gifts a vital part of the total fund-raising program.

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business officer

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